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Financing of the United Nations Observer Mission in El Salvador

Report of the Secretary-General

Addendum

Summary

The present report provides the final performance report of the United Nations Observer Mission in El Salvador (ONUSAL) from inception to liquidation. The cumulative unencumbered appropriations amounted to $15,712,958 gross as at 31 December 1995. This unencumbered balance consists of the amount of $7,260,498 retained in the special account pursuant to General Assembly resolution 48/243 of 5 April 1994 and an amount of $8,452,460 from the liquidation of obligations included in the expenditures reported under previous performance reports. The actions to be taken by the General Assembly at its resumed fiftieth session are set out in paragraph 8 of the report.

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I. Introduction

1. It was indicated in paragraph 11 of the report of the Secretary-General on the financing of the United Nations Observer Mission in El Salvador (ONUSAL) of 8 November 1995 (A/50/735), that the final performance report for the Mission would be submitted to the General Assembly at its resumed fiftieth session. This report presents updated information on the status of unpaid assessed contributions and the disposition of ONUSAL property.

II. Status of assessed contributions

2. Total appropriations for the United Nations Observer Group in Central America (ONUCA) and ONUSAL amounted to $238.1 million gross. Assessments on Member States for the period from inception to 31 May 1995 totalled $201.6 million. As at 31 December 1995, assessed contributions received totalled $181.7 million. Outstanding assessments of $19,905,507 are due from Member States for ONUCA ($10,246,674) and for ONUSAL ($9,658,833). A breakdown of the status of assessed contributions received and unpaid as at 31 December 1995 is provided in the table below.

Status of assessed contributions for the period from inception to 31 May 1995 (as at 31 December 1995)
(United States dollars)

	ONUCA	*ONUSAL*	*Total*
(a) Appropriations	114 163 900	123 978 500	238 142 400
(b) Assessments on Member States	92 364 482	109 214 583	201 579 065
(c) *Less:* Assessments received	82 117 808	99 555 750	181 673 558
(d) Balance due of assessments	10 246 674	9 658 833	19 905 507

III. Financial administration

3. A summary of resources made available to ONUSAL (including ONUCA) and the related operating costs from inception to liquidation are shown in annex I to the present report. The total resources amounted to $239,705,400 and consisted of appropriations of $238,142,400 and voluntary contributions in kind of $1,563,000. The operating costs, including utilization of the voluntary contributions in kind, totalled $200,036,970. Amounts credited from prior unencumbered appropriations to Member States against their assessed contributions amounted to $23,955,472. Detailed information and corresponding net amounts are also presented in annex I. Information on unliquidated obligations recorded in the accounts as at 31 December 1995 is provided in annex II. These unliquidated obligations amounting to $1,574,802 consist of pending claims from Governments ($1,054,595) and other obligations ($520,207).

4. As presented in annex I.D, miscellaneous income credited to the combined Special Account for ONUSAL and ONUCA amounted to $2,573,679. Cumulative interest income credited to the same account totalled $2,287,051. It is recalled that a total amount of $4,604,056 from interest and miscellaneous income has already been credited to Member States against their assessed contributions in accordance with General Assembly resolutions 45/247 of 21 December 1990, 46/196 of 20 December 1991 and 47/223 of 16 March 1993. As at 31 December 1995, miscellaneous income of $243,821 and interest income of $12,853 remain in the ONUSAL Special Account.

5. The resources provided to ONUCA and ONUSAL less the operating costs, as at 31 December 1995, have resulted in a cumulative unencumbered balance amount of $15,712,958 gross. This unencumbered balance includes an amount of $7,260,498, which has been retained in the Special Account as decided by the General Assembly in its resolution 48/243 of 5 April 1994. The additional unencumbered appropriation balance of $8,452,460 resulted from the difference between revised recorded expenditures and those reported in previous financial performance reports on ONUCA and ONUSAL for the period from 7 November 1989 to 30 November 1994.

6. The operating costs for ONUSAl include additional requirements of $826,000 gross for the period from 1 December 1994 to 30 April 1995 and $16,300 gross for the liquidation period from 1 to 31 May 1995, previously reported in document A/50/735. Pending submission of the final performance report for the Observer Mission, the General Assembly, by its decision 50/447 of 22 December 1995, approved those additional requirements, which were to be financed from savings from prior mandate periods. Appropriation and assessment of these amounts were deferred to the resumed fiftieth session of the General Assembly.

IV. Disposition of the property of the United Nations Observer Mission in El Salvador

7. Details on the final disposition of all ONUSAL property were presented previously in annex I of document A/49/518/Add.2 of 22 June 1995. The amount of $624,000 of property sold reported in annex I of that document is the inventory value. The depreciated value of the items sold amounted to $190,357, as shown in annex III below and has been recorded under miscellaneous income of the Special Account for ONUSAL.

V. Action to be taken by the General Assembly at its fiftieth session

8. The actions to be taken by the General Assembly in connection with the financing of ONUSAL are as follows:

   (a) The appropriation of an additional amount of $826,000 gross ($745,300 net) for the period from 1 December 1994 to 30 April 1995;

   (b) The assessment of the amount of $826,000 gross ($745,300 net) for the period from 1 December 1994 to 30 April 1995, to be offset against a similar amount from the unencumbered balance for the period ending 30 November 1994;

   (c) The appropriation of an additional amount of $16,300 gross ($17,700 net) for the period from 1 to 31 May 1995;

   (d) The assessment of the amount of $16,300 gross ($17,700 net) for the period from 1 to 31 May 1995, to be offset against a similar amount from the unencumbered balance for the period ending 30 November 1994;

   (e) A decision on the treatment of the remaining unencumbered balance of $14,870,658 gross ($13,458,605 net);

   (f) A decision on the treatment of the remaining interest ($12,853) and miscellaneous income ($243,821) totalling $256,674;

   (g) A decision on the treatment of any surplus arising from the eventual liquidation of the remaining obligations in the Special Account for ONUSAL.

Annex I
Resources made available and operating costs
(United States dollars)

A. Summary of resources (gross amounts)

		ONUCA	*ONUSAL*	*Total*
1.	**Resources**			
	(a) *Appropriations*	114 163 900	123 978 500	238 142 400
	(b) *Voluntary contributions in kind*	1 563 000	—	1 563 000
	Total, line 1	**115 726 900**	**123 978 500**	**239 705 400**
2.	**Operating costs**			
	(a) *Expenditure*	90 819 620	107 654 350	198 473 970
	(b) *Voluntary contributions in kind*	1 563 000	—	1 563 000
	Total, line 2	**92 382 620**	**107 654 350**	**200 036 970**
3.	**Credits applied to Member States**	20 251 687	3 703 785	23 955 472
4.	**Unencumbered balance (1 less 2 and 3)**	**3 092 593**	**12 620 365**	**15 712 958**

B. United Nations Observer Group in Central America (ONUCA)

Summary of resources

		Gross	*Net*
1.	**Resources**		
	(a) *Appropriations*		
	7 November 1989-30 April 1992	114 163 900	111 256 000
	(b) *Voluntary contributions in kind*	1 563 000	1 563 000
	Total, line 1	**115 726 900**	**112 819 000**
2.	**Operating costs**		
	(a) *Expenditure*		
	7 November 1989-30 April 1992	90 819 620	88 573 157
	(b) *Voluntary contributions in kind*	1 563 000	1 563 000
	Total, line 2	**92 382 620**	**90 136 157**
3.	**Credits applied to Member States**	20 251 687	19 559 697
4.	**Unencumbered balance (1 less 2 and 3)**	**3 092 593**	**3 123 146**

C. United Nations Observer Mission in El Salvador (ONUSAL)

Summary of resources

		Gross	Net
1.	**Resources**		
	Appropriations		
	1 July 1991-31 May 1994	107 527 000	99 996 700
	1 June-30 November 1994 (General Assembly resolution 49/246)	11 704 200	10 397 300
	1 December 1994-30 April 1995 (General Assembly resolution 49/246)	4 634 000	4 080 500
	1-31 May 1995 (General Assembly resolution 49/246)	113 300	95 400
	Total, line 1	**123 978 500**	**114 569 900**
2.	**Operating costs**		
	1 July 1991-31 May 1994	90 859 750	84 758 417
	1 June-30 November 1994	11 205 000	10 077 939
	1 December 1994-30 April 1995	5 460 000	4 825 800
	1-31 May 1995	129 600	113 100
	Total, line 2	**107 658 350**	**99 775 256**
3.	**Credits applied to Member States**		
	From unencumbered balance		
	General Assembly resolution 46/240	1 347 700	1 347 700
	General Assembly resolution 47/234	1 813 985	1 813 985
	General Assembly resolution 49/246	542 100	534 500
	Total, line 3	**3 703 785**	**3 696 185**
4.	**Unencumbered balance (1 less 2 and 3)**	**12 620 365**	**11 098 459**

D. Cash position of the combined Special Account for ONUSAL and ONUCA as at 31 December 1995

		Gross	Net
1.	**Income**		
	(a) *Assessed contributions received*	181 673 558	181 673 558
	(b) *Voluntary contributions in cash*	78 398	78 398
	(c) *Interest income*	2 287 051	2 287 051
	(d) *Miscellaneous income*	2 573 679	2 573 679
	Total, line 1	**186 612 686**	**186 612 686**
2.	**Less:**		
	(a) *Expenditure*	198 473 970	188 348 413
	(b) *Credits to Member States*[a]	4 604 056	4 604 056
	Total, line 2	**203 078 026**	**192 952 469**
3.	**Operating deficit as at 31 December 1995 (1 less 2)**	**(16 465 340)**	**(6 339 783)**

[a] Miscellaneous and interest income credited to Member States as authorized by the General Assembly in its resolutions 45/247 of 21 December 1990, 46/196 of 20 December 1991 and 47/223 of 16 March 1993.

Annex II
Unliquidated obligations
(United States dollars)

Description	*Amount*
1. Governments	
Military observers	35 863
Death and disability	750 000
Civilian police	258 122
Miscellaneous supplies	10 610
Subtotal	**1 054 595**
2. Other	
International and local staff	284 026
Rental of premises	85 435
Vehicle insurance	33 433
Commercial communications	12 028
Miscellaneous services	18 368
Miscellaneous supplies	12 523
Public information supplies	65 451
Commercial freight and cartage	8 943
Subtotal	**520 207**
Total unliquidated obligations	**1 574 802**

Annex III
Property sold
(Thousands of United States dollars)

Category of assets	*Quantity*	*Total value*	*Sold to*
1. Vehicular equipment	23	124.7	Private individuals
2. Communications equipment	61	34.5	United Nations Development Programme, El Salvador
	23	1.8	Private individuals
3. Electronic data-processing equipment	81	12.0	Private individuals
4. Photocopying equipment	22	1.9	Private individuals
5. Furniture and fixtures	31	6.7	Private individuals
6. Facsimile machines	1	0.1	Private individuals
7. Other equipment	10	8.7	Private individuals
Total property sold		**190.4**	